

ID: CCA\_2009043009154737

Number: **200922054**

Office:

Release Date: 5/29/2009

UILC: 6223.00-00

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**From:**

**Sent:** Thursday, April 30, 2009 9:15:51 AM

**To:**

**Cc:**

**Subject:** RE: NBAP issued to non-notice partners

It depends on why they are non-notice partners. If they have less than a one percent interest in a partnership with more than 100 partners, then we don't need to send them direct notice of the FPAA since they get such notice through the TMP. See I.R.C. 6223(b)(1) and (e)(1)(B)(i).

If they are non-notice partners because they hold an interest in the partnership through another passthrough entity, then we should send them the FPAA because they have been "identified" in accordance with section 6223(c)(3) and Treas. Reg. 301.6223(c)-1(f), entitling them to direct notice.